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Applicant: Kevin R. Lynch, et al.

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Title:

Orally Available Sphingosine 1-Phosphate Receptor Agonists and

Antagonists

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Date: May 3, 2006

Sue Ann Carr

PRELIMINARY AMENDMENT UNDER 37 CFR § 1.115

Mail Stop PCT U.S. Receiving Office Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Prior to examination of the above-identified application on the merits, please enter the following amendments:

Amendments to the Specification begin on page 2 of this paper.

Remarks/Arguments begin on page 3 of this paper.